

§ 78.6 Responsibilities.

(a) The Assistant Secretary of Defense (Comptroller) shall provide guidance, monitor compliance with this part, and have the authority to change or modify the procedures set forth.

(b) The Secretaries of the Military Departments and Heads of the other Uniformed Services shall comply with this part.

§ 78.7 Standard agreement.

Standard Agreement For Voluntary State Tax Withholding From The Retired Pay Of Uniformed Service Members

Article I—Purpose

This agreement, hereafter referred to as the "Standard Agreement," establishes administrative procedures and assigns responsibilities for voluntary State tax withholding from the retired pay of Uniformed Service members consistent with section 654 of the Department of Defense Authorization Act for Fiscal Year 1985 (Pub. L. 98-525), codified as 10 U.S.C. 1045.

Article II—Parties

The parties to this agreement are the Department of Defense on behalf of the Uniformed Services and the State that has entered into this agreement pursuant to 10 U.S.C. 1045.

Article III—Procedures

The parties to the Standard Agreement are bound by the provisions in title 32, Code of Federal Regulations, part 78. The Secretary of Defense may amend, modify, supplement, or change the procedures for voluntary State tax withholding from retired pay of Uniformed Service members after giving notice in the FEDERAL REGISTER. In the event of any such changes, the State will be given 45 days to terminate this agreement.

Article IV—Reporting

Copies of Internal Revenue Service Form W-2P, "Statement for Recipients of Annuities, Pensions, Retired Pay or IRA Payments," may be used for reporting withheld taxes to the State. The media for reporting (paper copy, magnetic tape, etc.) will comply with State reporting standards that apply to employers in general.

Article V—Other Provisions

A. This agreement shall be subject to any amendment of 10 U.S.C. 1045 and any regulations issued pursuant to such statutory change.

B. In addition to the provisions of Article III, the agreement may be terminated by a party to the Standard Agreement by providing the other party with written notice to that effect at least 90 days before the proposed termination.

C. Nothing in this agreement shall be deemed to:

1. Require the collection of delinquent tax liabilities of retired members of the Uniformed Services;

2. Consent to the application of any provision of State law that has the effect of imposing more burdensome requirements upon the United States than the State imposes on other employers, or subjecting the United States or any member to any penalty or liability;

3. Consent to procedures for withholding, filing of returns, and payment of the withheld taxes to States that do not conform to the usual fiscal practices of the Uniformed Services;

4. Allow the Uniformed Services to accept payment from a State for any services performed with regard to State income tax withholding from the retired pay of Uniformed Service members.

PART 79—CONTRIBUTIONS TO STATE RETIREMENT PROGRAMS FOR NATIONAL GUARD TECHNICIANS

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79.7 Standards for contribution agreements with State retirement programs for National Guard technicians.

AUTHORITY: E.O. 10996, 5 U.S.C. 5518, 8331-8348, and 32 U.S.C. 709.

SOURCE: 47 FR 34982, Aug. 12, 1982, unless otherwise noted.

§ 79.1 Reissuance and purpose.

This part is reissued to update the policies that implement title 5 U.S.C. sections 5518 and 8331-8348, E.O. 10996, and title 32 U.S.C. 709 for employer and employee contributions to State-sponsored retirement programs for National Guard technicians who have elected participation.